In the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. **(Currently Amended)** A flywheel assembly comprising:

a flywheel having a hub for mounting the flywheel to a crankshaft of an engine, ~~and an outer diameter~~ the flywheel having a first outer diameter and a second outer diameter less than the first outer diameter, the first outer diameter defining a first outer surface and the second outer diameter defining a second outer surface;

a plurality of teeth disposed about the first outer surface;

a first ring attached to the flywheel about the second outer ~~diameter thereof~~ surface; and

a second ring attached to the first ring and formed of a material different from that of the first ring;

the first ring being isolated from direct contact with the flywheel by the second ring.

2. **(Previously Presented)** The flywheel assembly of claim 1 wherein the first ring is a ferrous material and the second ring is an elastomer material.

3. **(Previously Presented)** The flywheel assembly of claim 2 wherein the second ring is integrally formed to the first ring thereby forming a subassembly.

4. **(Previously Presented)** The flywheel assembly of claim 3 wherein the subassembly is press fit to the fly-wheel.

5. **(Cancelled)**

6. **(Original)** The flywheel assembly of claim 1 wherein the second ring is designed to deform to dampen vibrations generated by torsional resonance of an engine during rotation of the flywheel assembly.

7. **(Original)** The flywheel assembly of claim 1 incorporated into an internal combustion engine.

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8. **(Original)** The flywheel assembly of claim 7 wherein the flywheel assembly is constructed to generate a torsional resonance that counteracts a corresponding torsional resonance of the internal combustion engine.

9. **(Original)** The flywheel assembly of claim 7 wherein the internal combustion engine is incorporated into a watercraft.

10. **(Currently Amended)** A flywheel assembly comprising:

a ring having an inner surface;

a flywheel having [[an]] a first outer diameter and a second outer diameter less than the first outer diameter, the first outer diameter defining a first outer surface and the second outer diameter defining a second outer surface, and an opening for mounting to a crankshaft of an engine;

a plurality of teeth disposed about the first outer surface; and

an elastomer ring having a first side attached to the second outer ~~diameter~~ surface of the flywheel and a second side attached to the inner surface of the ring thereby separating the ring from the flywheel.

11. **(Original)** The flywheel assembly of claim 10 wherein the elastomer ring is bonded to the inner surface of the ring.

12. **(Original)** The flywheel assembly of claim 10 wherein the ring is constructed to press fit onto the flywheel with the elastomer ring positioned therebetween.

13. **(Currently Amended)** The flywheel assembly of claim 10 wherein the ~~flywheel further comprises a plurality of teeth disposed about a perimeter thereof and~~ teeth are constructed to engage a starter gear.

14. **(Original)** The flywheel assembly of claim 10 wherein the elastomer ring dampens torsional resonance of the engine.

15. **(Previously Presented)** The flywheel assembly of claim 10 wherein the ring is made of steel.

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16. **(Original)** The flywheel assembly of claim 10 incorporated into an outboard motor.

17. **(Currently Amended)** A flywheel assembly comprising:

a ring having an inner diameter;

a flywheel having [[an]] a first outer diameter and a second outer diameter less than the first outer diameter, the first outer diameter defining a first outer surface and the second outer diameter defining a second outer surface, and an opening for mounting to a crankshaft of an engine;

the second outer diameter of the flywheel being smaller than the inner diameter of the ring;

a ring gear disposed about the first outer surface; and

a flexible membrane disposed between the inner diameter of the ring and the second outer ~~diameter~~ surface of the flywheel and constructed to prevent contact therebetween.

18. **(Currently amended)** The flywheel assembly of claim 17 ~~further comprising a ring gear attached to the flywheel and~~ wherein the ring gear is constructed to engage a starter gear of an engine.

19. **(Original)** The flywheel assembly of claim 17 wherein the ring is press fit to the flywheel with the flexible membrane therebetween.

20. **(Original)** The flywheel assembly of claim 17 wherein the flexible membrane is an elastomer material having a resonance that dampens torsional resonance of an engine.

21. **(Previously Presented)** The flywheel assembly of claim 17 wherein the flexible membrane is attached to the ring.

22. **(Original)** The flywheel assembly of claim 17 attached to an engine incorporated into a watercraft.

23. **(Original)** The flywheel assembly of claim 17 attached to an engine incorporated into an outboard motor.

24-26. **(Cancelled)**

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